

**Switzerland County Assessor's Office**

To: Barry Wood, Assessment Division Director

From: Jim Flake, Tyler Technologies

CC: Joan Armstrong, Switzerland County Assessor

Date: 5/9/2011

Re: Switzerland County Indiana Trending & Ratio Study

Dear Mr. Wood,

For the purposes of this years trending, we reviewed and verified all (field checked) sales disclosures (except Agriculture vacant) by taxing district, then by neighborhood for the time frame between January 1, 2010 and February 28, 2011. All townships were grouped together to create a better market comparison for vacant land sales. Also, improved residential townships were grouped together because they share similar economic factors. This allowed us to include all sales in a similar area, rather than basing our analysis on just a few sales.

The construction types and sizes for the Commercial and Industrial properties are very similar, so these two categories were grouped together when we were reviewing these items. They are grouped that way on the ratio study as well. There are no Commercial and Industrial unimproved land sales. That is the reason we reviewed our 2006 vacant land sales (not included) for Commercial and Industrial properties to make sure we are assessing them properly.

I hope you find everything satisfactory, if you have any questions please contact Jim Flake of Tyler Technologies @ 317-696-2821, email [Jim.Flake@tylertech.com](mailto:Jim.Flake@tylertech.com). Or Jon Lawson @ 812-890-8323, email [Jon.Lawson@tylertech.com](mailto:Jon.Lawson@tylertech.com). Thank you.

Sincerely,

Jim Flake  
Sr. Project Supervisor  
Tyler Technologies